



W.P.(MD) No.4780 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 27.03.2023

CORAM:

THE HONOURABLE MS.JUSTICE P.T.ASHA

W.P.(MD) No.4780 of 2023

and

W.M.P(MD)Nos.4457 and 4458 of 2023

Chithralekha

.. Petitioner

Vs.

1.The Commissioner,
Karaikudi Municipality,
Sivagangai District.

2.C.Sureshkumar
3.A.Pandi Selvam

.. Respondents

Prayer :- Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus calling for the records of the impugned cancellation of old Assessment No.111/41339 and new assessment No.111/002/901888 of the property tax issued by the 1st respondent dated Nil and quash the same and consequently direct the 1st respondent to restore the assessment of the property tax forthwith.



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For Petitioner : Mr.R.M.Arun Swaminathan
For R1 : M/s.L.P.Maurya
Standing Counsel
For R2 : Mr.R.Prasanna
For R3 : Mr.J.Anandkumar

ORDER

Challenging the cancellation of the assessment order of the property tax to the petitioner's property by the first respondent in his proceedings dated Nil, the petitioner is before this Court.

2.It is the case of the petitioner that her mother viz., Arulmozhi Kathir had settled the property, which is the subject matter of the present proceedings on her through unregistered settlement deed, dated 23.01.1998 and that the petitioner is in peaceful possession and enjoyment of the same. The petitioner has been paying the house tax to the respondent in old Assessment No.111/41339 and new assessment No. 111/001/01995, right from the year of her settlement till 2023. Whiles, when the petitioner was verifying the web-site of the respondent municipality, she was shocked to learn that the assessment in her name



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had been cancelled. This cancellation has been effected without notice to the respondent and without affording her personal hearing. Therefore, the petitioner has come to this Court challenging the said order.

3.The learned counsel appearing on behalf of the first respondent would submit that the cancellation had been effected, since the petitioner has not possessed any valid title and the document. The document under which, she claimed her right was an unregistered document and there were two sale deeds executed by the third parties in respect of the said suit property. Further, the property had been classified as Anadheenam. Therefore, the assessment has been rejected by the respondent is correct.

4.Heard the learned counsel appearing for the petitioner, learned Standing Counsel appearing for the first respondent and learned counsel appearing for the second and third respondents.

5.The basic proof of *Audi alteram partem* has been thrown to the winds in the instant case. The first respondent has received the property



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tax from the petitioner even as late as on 04.01.2023. Thereafter, the petitioner has come to know about the cancellation.

6.In the light of the above, the impugned order of the first respondent is set aside and this Writ Petition is allowed. The petitioner shall submit a representation to the first respondent within a period of two weeks from the date of receipt of a copy of this order. On receipt of such representation, the first respondent shall consider the same, after issuing notice to all interested parties, particularly, the respondents 2 and 3, after affording of parties personal hearing proceed to dispose of the representation with the speaking order, within a period of two months therefrom. No costs. Consequently, connected miscellaneous petitions are closed.

27.03.2023

NCC : Yes/No
Index : Yes/No
Internet : Yes



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To

- 1.The Commissioner,
Karaikudi Municipality,
Sivagangai District.



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P.T.ASHA, J.

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